

FIG. 1A

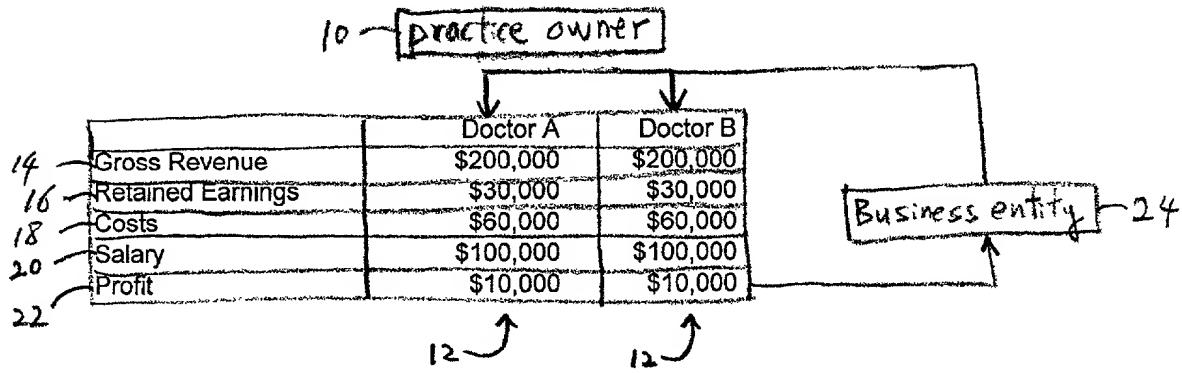


FIG. 1B

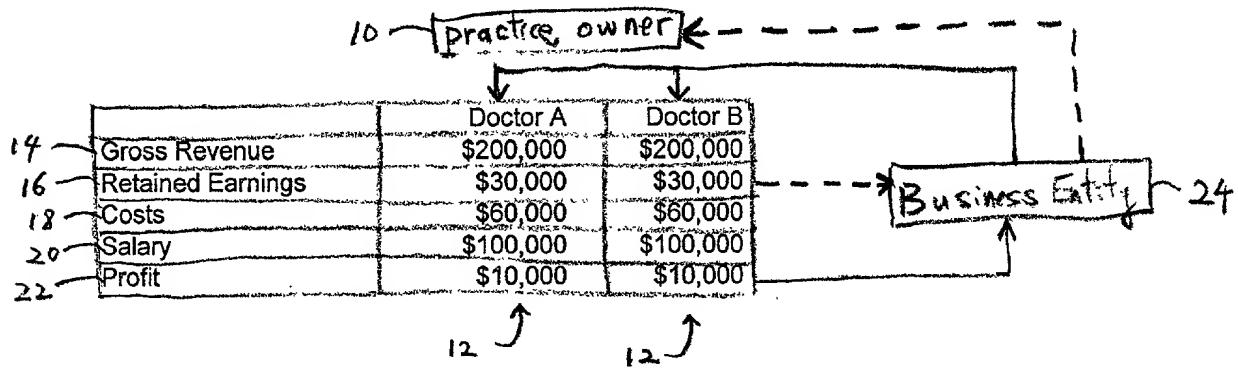


FIG. 1C

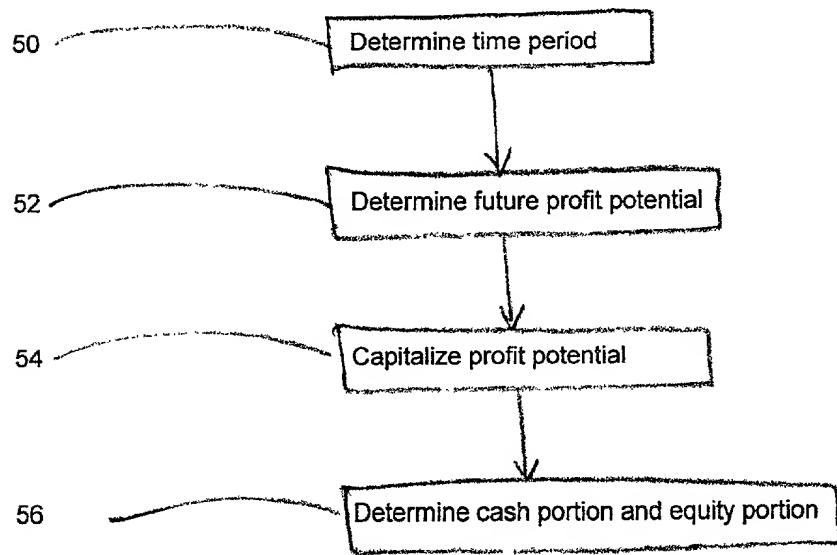


FIG. 2

Business Entity 70

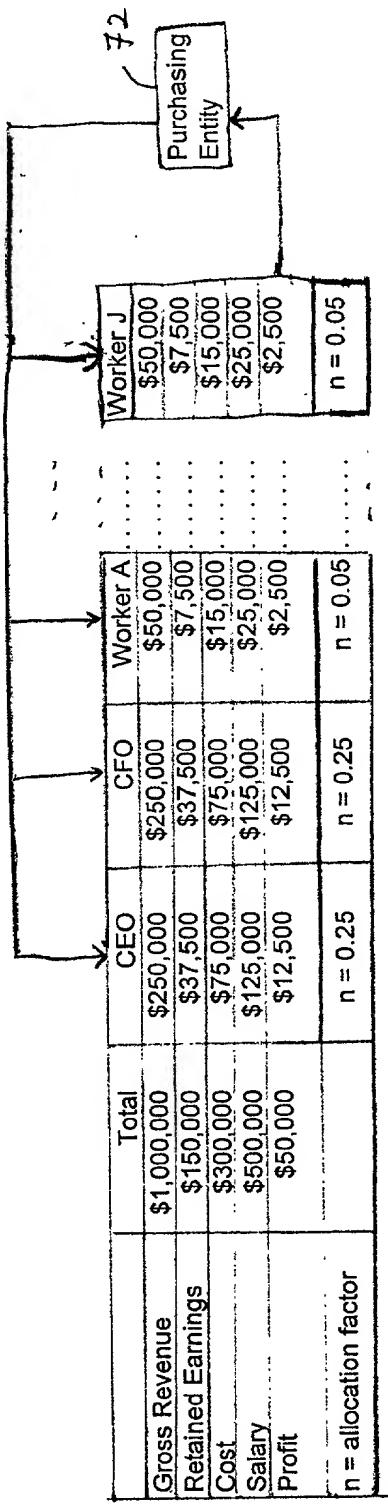


FIG. 3

Business Entity 70

Indirect IBUs 74

	Total	CEO	CFO	Worker A	Staff A	Staff B
Gross Revenue.	\$1,000,000	\$200,000	\$200,000	\$50,000		\$50,000
Retained Earnings	\$150,000	\$30,000	\$30,000	\$7,500		\$7,500
Cost	\$300,000	\$60,000	\$60,000	\$15,000		\$15,000
Salary	\$500,000	\$100,000	\$100,000	\$25,000		\$25,000
Profit	\$50,000	\$10,000	\$10,000	\$2,500		\$2,500
n = allocation factor		n = 0.2	n = 0.2	n = 0.05	n = 0.04	n = 0.06

F I G. 4

Purchasing Entity

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